

Exhibit B

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
)
JOANN INC., <i>et al.</i> , ¹) Case No. 25-10068 (CTG)
)
Debtors.) (Jointly Administered)
)
) Re: Docket No. 1317

**ORDER SUSTAINING DEBTORS' NINTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE)
(Reduced and Reclassified Claims, Reclassified Claims,
Substantive Duplicate Claims, Cross-Debtor Duplicate Claims)**

Upon consideration of the *Debtors' Ninth Omnibus Objection to Certain Claims (Substantive)* (the “Objection”);² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors' mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

Court having found that the Debtors' notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is sustained to the extent set forth herein.
2. Each Reduced and Reclassified Claim listed on Exhibit 1 is hereby reduced and reclassified as set forth in the "*Modified Claims*" column therein.
3. Each Reclassified Claim listed on Exhibit 2 hereto is hereby reclassified as set forth in the "*Modified Priority*" column therein.
4. Each Substantive Duplicate Claim listed on Exhibit 3 is hereby disallowed and expunged in its entirety.
5. Each Cross-Debtor Duplicate Claim listed on Exhibit 4 is hereby disallowed and expunged in its entirety.
6. The Debtors are authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
7. Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in the chapter 11 cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.
8. The Debtors' right to file additional objections to each Reduced and Reclassified Claim, Reclassified Claim, Substantive Duplicate Claim and Cross-Debtor Duplicate Claim or

any other proofs of claim that have been or may be filed against the Debtors are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors' rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these chapter 11 cases are further preserved.

9. The Debtors' objection to each Reduced and Reclassified Claim, Reclassified Claim, Substantive Duplicate Claim and Cross-Debtor Duplicate Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Reduced and Reclassified Claim, Reclassified Claim, Substantive Duplicate Claim and Cross-Debtor Duplicate Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

10. This Order is without prejudice to the rights of the Debtors, their estates, any successors thereto, and any other party in interest, to object to any other proof of claim filed in the chapter 11 cases.

11. The Court shall retain jurisdiction over the claimants whose claims are subject to the Objection with respect to any matter arising from or related to the Objection or this Order, including the interpretation, enforcement and implementation of this Order.

Exhibit 1

Reduced and Reclassified Claims

Ninth Omnibus Substantive Claims Objection
Ex. 1 - Reduced and Reclassified ClaimsASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 CAOXIAN LUYI GUANGFA ART & CRAFT CO., LTD WANGLOU(QINGDAO) INDUSTRIAL PARK, CAOXIAN COUNTY NO.001, QINGHE MIDDLE ROAD, CAOXIAN COUNTY HEZE, SHANDONG PROVINCE, 274400	311	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$69,039.72 \$15,150.00 Subtotal	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$1,339.74 \$58,118.48 Subtotal

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) and priority treatment.

2 COLART AMERICAS INC. ATTENTION TO: TIMOTHY T. BROCK, ESQ. DUANE MORRIS LLP 230 PARK AVENUE SUITE 1130 NEW YORK, NY 10169	10571	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$71,420.47 \$304,435.34 Subtotal	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$23,726.74 \$322,590.77 Subtotal
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Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

3 CS INTERNATIONAL (HK) TOYS, LIMITED 7TH FL, EDWARD WONG TOWER 910 CHEUNG SHA WAN ROAD KOWLOON, HK,	1423	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$546,505.77 \$1,011,645.20 Subtotal	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$164,957.76 \$1,393,193.21 Subtotal
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Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

Ninth Omnibus Substantive Claims Objection

Ex. 1 - Reduced and Reclassified Claims

	NAME	CLAIM #	DEBTOR	<u>ASSERTED</u>		<u>MODIFIED</u>	
				PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS
4	ENCHANTE ACCESSORIES INC. 149 MADISON AVE. FL. 12 NEW YORK, NY 10016	10326	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$301,297.80 \$2,092,794.93	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured
				Subtotal	\$2,394,092.73		Subtotal
5	GWEN STUDIOS LLC JOHN POULIOT 1377 BROADCLOTH STREET SUITE 202 FORT MILL, SC 29715	10330	Jo-Ann Stores, LLC Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Admin Unsecured	\$351,463.00* \$359,800.75* \$4,681,294.61*	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured
				Subtotal	\$5,392,558.36*		Subtotal
6	HEBEI BESTONE JEWELRY CO LTD NO. 662 HEPING WEST ROAD SHIJIAZHUANG, JI, 050000	378	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$70,639.37 \$1,048,500.00	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured
				Subtotal	\$1,119,139.37		Subtotal

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) and admin priority treatment.

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) and priority treatment.

Ninth Omnibus Substantive Claims Objection

Ex. 1 - Reduced and Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
7 NIPKOW AND KOBELT INC.	7706	Jo-Ann Stores, LLC	503(b)(9)	\$377,003.62	Jo-Ann Stores, LLC	503(b)(9)	\$70,353.70
HALPERIN BATTAGLIA		Jo-Ann Stores, LLC	Unsecured	\$680,002.19	Jo-Ann Stores, LLC	Unsecured	\$287,401.37
BENZIJA, LLP							
ATTN: KEARA WALDRON							
40 WALL STREET							
37TH FLOOR							
NEW YORK, NY 10005							
			Subtotal	\$1,057,005.81		Subtotal	\$357,755.07

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

8 VARDHMAN TEXTILES	13479	JOANN Inc.	503(b)(9)	\$349,191.22	JOANN Inc.	503(b)(9)	\$122,904.00
LIMITED		JOANN Inc.	Unsecured	\$1,161,214.81	JOANN Inc.	Unsecured	\$1,141,109.86
CORPORATE LEGAL							
DEPARTMENT							
CHANDIGARH ROAD							
LUDHIANA, PUNJAB,							
141010							
			Subtotal	\$1,510,406.03		Subtotal	\$1,264,013.86

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, invoices for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

Exhibit 2

Reclassified Claims

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
1 AUSTIN, ROBIN ADDRESS ON FILE	11926	JOANN Inc.	503(b)(9)	\$386.50*	JOANN Inc.	Admin	\$386.50
		JOANN Inc.	Admin	\$386.50*	JOANN Inc.	Unsecured	\$386.50
			Subtotal	\$773.00*		Subtotal	\$773.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

2 BARNES, CHRISTINA ADDRESS ON FILE	11296	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Admin	\$117.50
		JOANN Inc.	Admin	\$117.50	JOANN Inc.	Unsecured	\$50.00
			Subtotal	\$167.50		Subtotal	\$167.50

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

3 BENDER, JANET M. ADDRESS ON FILE	10665	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Priority	\$50.00
		Jo-Ann Stores, LLC	Priority	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
			Subtotal	\$100.00		Subtotal	\$100.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

4 BEY, AMIRAH ADDRESS ON FILE	3369	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Priority	\$25.00
		JOANN Inc.	Priority	\$25.00	JOANN Inc.	Unsecured	\$25.00
			Subtotal	\$50.00		Subtotal	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5 BOWER, SPENSER ADDRESS ON FILE	10717	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

6 BOZE, TRACY ADDRESS ON FILE	1938	JOANN Inc.	503(b)(9)	\$61.02	JOANN Inc.	Admin	\$61.02
		JOANN Inc.	Admin	\$61.02	JOANN Inc.	Unsecured	\$61.02
			Subtotal	\$122.04		Subtotal	\$122.04

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

7 BRAIM, KELLY LYNN ADDRESS ON FILE	5468	JOANN Inc.	503(b)(9)	\$25.00*	JOANN Inc.	Unsecured	\$25.00
		JOANN Inc.	Admin	Undetermined*			
			Subtotal	\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

8 BRAUER, BERLINDA ADDRESS ON FILE	7202	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
9 BREWER-HOLTZ, DEANNA R ADDRESS ON FILE	7198	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Admin	\$50.00
		JOANN Inc.	Admin	\$50.00	JOANN Inc.	Priority	\$50.00
		JOANN Inc.	Priority	\$50.00	JOANN Inc.	Unsecured	\$50.00
Subtotal				\$150.00			Subtotal \$150.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

10 BURNETTE, KRISTINE MARIE ADDRESS ON FILE	5257	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

11 CAMPBELL, CARLA ADDRESS ON FILE	9210	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

12 CARRON, KARIN ADDRESS ON FILE	12204	JOANN Inc.	503(b)(9)	\$4,950.00	JOANN Inc.	Admin	\$50.00
		JOANN Inc.	Admin	\$50.00	JOANN Inc.	Unsecured	\$4,950.00
		Subtotal		\$5,000.00	Subtotal		\$5,000.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
13 COHEN, CAITLIN MARIE ADDRESS ON FILE	2591	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Admin	\$50.00
		Jo-Ann Stores, LLC	Admin	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
			Subtotal	\$100.00		Subtotal	\$100.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

14 COMBS, KRISTEN ADDRESS ON FILE	8928	Jo-Ann Stores, LLC	503(b)(9)	\$25.00*	Jo-Ann Stores, LLC	Unsecured	\$25.00
		Jo-Ann Stores, LLC	Admin	Undetermined*			
			Subtotal	\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

15 CONEJO VALLEY PLAZA 2, LLC C/O LAW OFFICE OF COREY E TAYLOR 629 CAMINO DE LOS MARES SUITE 305 SAN CLEMENTE, CA 92673	11810	Jo-Ann Stores, LLC	503(b)(9)	\$344,881.88	Jo-Ann Stores, LLC	Unsecured	\$386,691.47
		Jo-Ann Stores, LLC	Unsecured	\$41,809.59			
			Subtotal	\$386,691.47			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

16 CUELLAR, CORRINA ADDRESS ON FILE	13380	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
17 CURTIS, CHERYL LYNN ADDRESS ON FILE	11657	JOANN Inc.	503(b)(9)	\$200.00*	JOANN Inc.	Admin	\$200.00
		JOANN Inc.	Admin	\$200.00*	JOANN Inc.	Priority	\$200.00
		JOANN Inc.	Priority	\$200.00*	JOANN Inc.	Unsecured	\$200.00
			Subtotal	\$600.00*		Subtotal	\$600.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

18 DAHLE, L. BRENT ADDRESS ON FILE	8289	Jo-Ann Stores, LLC	503(b)(9)	\$3,368.75	Jo-Ann Stores, LLC	Admin	\$28,024.44
		Jo-Ann Stores, LLC	Admin	\$28,024.44	Jo-Ann Stores, LLC	Unsecured	\$3,368.75
			Subtotal	\$31,393.19		Subtotal	\$31,393.19

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

19 DELAWARE COUNTY TREASURER ROOM 102 COUNTY BUILDING MUNCIE, IN 47305	11965	JOANN Inc.	503(b)(9)	\$1,657.50	JOANN Inc.	Admin	\$52.74
		JOANN Inc.	Admin	\$52.74	JOANN Inc.	Priority	\$1,657.50
		JOANN Inc.	Priority	\$1,657.50	JOANN Inc.	Secured	\$1,710.24
		JOANN Inc.	Secured	\$1,710.24	JOANN Inc.	Unsecured	\$1,657.50
			Subtotal	\$5,077.98		Subtotal	\$5,077.98

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for taxes, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
20 DIRECT ENERGY BUSINESS, LLC C/O MCDOWELL HETHERINGTON LLP 1001 FANNIN SUITE 2400 HOUSTON, TX 77002	8151	JOANN Inc.	503(b)(9)	\$37,466.09*	JOANN Inc.	Admin	\$49,184.03
		JOANN Inc.	Admin	\$49,184.03*	JOANN Inc.	Unsecured	\$54,064.05
		JOANN Inc.	Unsecured	\$16,597.96*			
			Subtotal	\$103,248.08*		Subtotal	\$103,248.08

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

21 ELEGANT HOME LTD. KEVIN M. CAPUZZI, ESQ. 1313 N. MARKET ST. SUITE 1201 WILMINGTON, DE 19801	10445	Jo-Ann Stores, LLC	503(b)(9)	\$381,143.69*	Jo-Ann Stores, LLC	503(b)(9)	\$144,833.94
		Jo-Ann Stores, LLC	Unsecured	\$840,066.94*		Unsecured	\$1,076,376.69
			Subtotal	\$1,221,210.63*		Subtotal	\$1,221,210.63

Reason: Modified priority reflects goods that were received by the Debtor more than 20 days before the petition date, claims for which are ineligible for 503(b)(9) priority status. In addition, certain invoices are tied to purchase orders for which goods were never received by the debtor. Therefore, these invoices do not qualify for 503(b)(9) priority treatment.

22 FACEY, LA TOYA ADDRESS ON FILE	18161	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

23 FERNWOOD CAPITAL, LLC 9469 HAVEN AVENUE, SUITE 200 RANCHO CUCAMONGA, CA 91730	31	JOANN Inc.	503(b)(9)	\$15,602.02	JOANN Inc.	Unsecured	\$15,602.02
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
24 FESZ, JUDITH ADDRESS ON FILE	8985	Jo-Ann Stores, LLC	503(b)(9)	\$25.00*	Jo-Ann Stores, LLC	Secured	\$25.00
		Jo-Ann Stores, LLC	Priority	Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$25.00
		Jo-Ann Stores, LLC	Secured	\$25.00*		Subtotal	\$50.00
			Subtotal	\$50.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

25 FICK, KAITLYN ELIZABETH ADDRESS ON FILE	8613	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

26 FLAXINGTON, KATHY A. ADDRESS ON FILE	2426	Jo-Ann Stores, LLC	503(b)(9)	\$175.00	Jo-Ann Stores, LLC	Admin	\$175.00
		Jo-Ann Stores, LLC	Admin	\$175.00	Jo-Ann Stores, LLC	Priority	\$175.00
		Jo-Ann Stores, LLC	Priority	\$175.00	Jo-Ann Stores, LLC	Unsecured	\$175.00
			Subtotal	\$525.00		Subtotal	\$525.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

27 GIESBRECHT, HEATHER F. ADDRESS ON FILE	8400	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
28 GILGER, DIANE JOHNS ADDRESS ON FILE	2593	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$25.00* Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

29 GIONFRIDDO, JEANETTE MICHaux ADDRESS ON FILE	6425	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Admin	\$30.00* Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$30.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

30 GIVENS, STEPHANIE ADDRESS ON FILE	9621	Jo-Ann Stores, LLC	503(b)(9)	\$35.00	Jo-Ann Stores, LLC	Unsecured	\$35.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

31 GLOTCH, EMILY ADDRESS ON FILE	8508	JOANN Inc. JOANN Inc.	503(b)(9) Unsecured	\$25.00 \$25.00	JOANN Inc.	Unsecured	\$50.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
32 HAIDER, DALE M ADDRESS ON FILE	8098	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$25.00* Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$25.00
			Subtotal	\$25.00*			
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							
33 HANNA, CHARITY RAE ADDRESS ON FILE	7690	JOANN Inc.	503(b)(9)	\$450.00	JOANN Inc.	Unsecured	\$450.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							
34 HEWLETT-PACKARD FINANCIAL SERVICES COMPANY 200 CONNELL DRIVE SUITE 5000 BERKELEY HEIGHTS, NJ 07922	10340	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Unsecured	\$436,116.30 \$5,606,332.10	Jo-Ann Stores, LLC	Unsecured	\$6,042,448.40
			Subtotal	\$6,042,448.40			
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for leased equipment , which do not qualify for 503(b)(9) priority.							
35 HICKERSON, CHARLENE ADDRESS ON FILE	4622	JOANN Inc. JOANN Inc.	503(b)(9) Priority	\$30.00* Undetermined*	JOANN Inc.	Unsecured	\$30.00
			Subtotal	\$30.00*			
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
36 HOUSH, HEATHER ADDRESS ON FILE	6401	Jo-Ann Stores Support Center, Inc.	503(b)(9)	\$25.00	Jo-Ann Stores Support Center, Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

37 HUNT, DONITA ADDRESS ON FILE	2919	JOANN Inc.	503(b)(9)	\$24.49	JOANN Inc.	Priority	\$24.49
		JOANN Inc.	Priority	\$24.49	JOANN Inc.	Unsecured	\$24.49
			Subtotal	\$48.98		Subtotal	\$48.98

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

38 JACOBS, SHANNON GAIL ADDRESS ON FILE	5918	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

39 JAGHASSPANIAN, TALINE ADDRESS ON FILE	2945	JOANN Inc.	503(b)(9)	\$100.00	JOANN Inc.	Admin	\$100.00
		JOANN Inc.	Admin	\$100.00	JOANN Inc.	Unsecured	\$100.00
			Subtotal	\$200.00		Subtotal	\$200.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
40 JOHN BOSCO, JERINE ADDRESS ON FILE	6534	Jo-Ann Stores, LLC	503(b)(9)	\$39.31*	Jo-Ann Stores, LLC	Priority	\$39.31
		Jo-Ann Stores, LLC	Priority	\$39.31*	Jo-Ann Stores, LLC	Unsecured	\$39.31
			Subtotal	\$78.62*		Subtotal	\$78.62

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

41 JONES LANG LASALLE AMERICAS, INC. 200 E RANDOLPH STREET CHICAGO, IL 60601	11752	Jo-Ann Stores, LLC	503(b)(9)	\$149,817.63	Jo-Ann Stores, LLC	Admin	\$822,942.42
		Jo-Ann Stores, LLC	Admin	\$822,942.42	Jo-Ann Stores, LLC	Unsecured	\$2,777,824.95
		Jo-Ann Stores, LLC	Unsecured	\$2,628,007.32			
			Subtotal	\$3,600,767.37		Subtotal	\$3,600,767.37

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

42 KEARNEY, SUSAN CAROL ADDRESS ON FILE	2803	JOANN Inc.	503(b)(9)	\$25.00*	JOANN Inc.	Unsecured	\$25.00
		JOANN Inc.	Priority	Undetermined*			
		JOANN Inc.	Secured	Undetermined*			
			Subtotal	\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

43 KIEBZAK, ALINA ADDRESS ON FILE	10409	Jo-Ann Stores, LLC	503(b)(9)	\$100.00	Jo-Ann Stores, LLC	Unsecured	\$100.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
44 KIMSEL, SHELLY ADDRESS ON FILE	644	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

45 LAKE CHARLES PC, L.P. REALM REALTY 900 TOWN & COUNTRY LANE SUITE 210 HOUSTON, TX 77024	10771	Jo-Ann Stores, LLC	503(b)(9)	\$46,709.12	Jo-Ann Stores, LLC	Admin	\$81,871.42
		Jo-Ann Stores, LLC	Admin	\$81,871.42	Jo-Ann Stores, LLC	Unsecured	\$46,709.12
		Subtotal		\$128,580.54	Subtotal		\$128,580.54

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

46 LEONARD, DONNA ADDRESS ON FILE	810	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Priority	\$25.00
		JOANN Inc.	Priority	\$25.00	JOANN Inc.	Unsecured	\$25.00
		Subtotal		\$50.00	Subtotal		\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

47 LINDSAY, ANGELA C. ADDRESS ON FILE	11937	JOANN Inc.	503(b)(9)	\$25.00*	JOANN Inc.	Unsecured	\$25.00
		JOANN Inc.	Admin	Undetermined*	Subtotal		\$25.00*
		Subtotal		\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
48 LITTLEJOHN, GEORGETTE ADDRESS ON FILE	12530	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Secured	\$25.00
		Jo-Ann Stores, LLC	Secured	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
			Subtotal	\$50.00		Subtotal	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

49 LOCKE, SHANNON L ADDRESS ON FILE	8295	joann.com, LLC	503(b)(9)	\$25.00	joann.com, LLC	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

50 LUDLOW, MICHELE ADDRESS ON FILE	11958	JOANN Inc.	503(b)(9)	\$34.32*	JOANN Inc.	Admin	\$34.32
		JOANN Inc.	Admin	\$34.32*	JOANN Inc.	Secured	\$34.32
		JOANN Inc.	Priority	Undetermined*	JOANN Inc.	Unsecured	\$34.32
		JOANN Inc.	Secured	\$34.32*		Subtotal	\$102.96
				Subtotal	\$102.96*		

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

51 MACK 13, LLC 35975 WOODWARD AVE. BIRMINGHAM, MI 48009	1420	Jo-Ann Stores, LLC	503(b)(9)	\$16,371.67	Jo-Ann Stores, LLC	Unsecured	\$16,371.67
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
52 MALASPINA, KAITLIN ADDRESS ON FILE	5449	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

53 MARSHALL, KATHY J ADDRESS ON FILE	9462	Jo-Ann Stores, LLC	503(b)(9)	\$25.00*	Jo-Ann Stores, LLC	Unsecured	\$25.00
		Jo-Ann Stores, LLC	Admin	Undetermined*			
				Subtotal	\$25.00*		

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

54 MCCABE, JOHANNA ARIAS ADDRESS ON FILE	3436	JOANN Inc.	503(b)(9)	\$35.00*	JOANN Inc.	Priority	\$35.00
		JOANN Inc.	Admin	Undetermined*			
		JOANN Inc.	Priority	\$35.00*		Unsecured	
			Subtotal	\$70.00*		Subtotal	\$70.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

55 MEJIA, ANA E ADDRESS ON FILE	11549	JOANN Inc.	503(b)(9)	\$32.79*	JOANN Inc.	Unsecured	\$32.79
		JOANN Inc.	Secured	Undetermined*			
			Subtotal	\$32.79*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
56 MOREAU, LISA ADDRESS ON FILE	6165	JOANN Inc.	503(b)(9)	\$28.00*	JOANN Inc.	Unsecured	\$28.00
		JOANN Inc.	Admin	Undetermined*			
			Subtotal	\$28.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

57 MORGAN, ANGELA ADDRESS ON FILE	2776	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Admin	\$50.00
		JOANN Inc.	Admin	\$50.00			
			Subtotal	\$100.00			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

58 MORTE, RUTH ADDRESS ON FILE	11999	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Priority	\$25.00
		JOANN Inc.	Priority	\$25.00			
			Subtotal	\$50.00			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

59 NELSON, NANCY Z. ADDRESS ON FILE	8724	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
60 NESTOR, ANNABELLE ADDRESS ON FILE	17712	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Secured	\$25.00
		JOANN Inc.	Secured	\$25.00	JOANN Inc.	Unsecured	\$25.00
			Subtotal	\$50.00		Subtotal	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

61 PEREZ, NIDIA ADDRESS ON FILE	6577	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Admin	\$25.00
		JOANN Inc.	Admin	\$25.00	JOANN Inc.	Secured	\$25.00
		JOANN Inc.	Secured	\$25.00	JOANN Inc.	Unsecured	\$25.00
			Subtotal	\$75.00		Subtotal	\$75.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

62 PHILLIPS, JANET ADDRESS ON FILE	8543	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Priority	\$25.00
		JOANN Inc.	Priority	\$25.00	JOANN Inc.	Unsecured	\$25.00
			Subtotal	\$50.00		Subtotal	\$50.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

63 RABER, MARLA SUE ADDRESS ON FILE	5501	Jo-Ann Stores, LLC	503(b)(9)	\$50.00*	Jo-Ann Stores, LLC	Admin	\$50.00
		Jo-Ann Stores, LLC	Admin	\$50.00*	Jo-Ann Stores, LLC	Unsecured	\$50.00
		Jo-Ann Stores, LLC	Priority	Undetermined*		Subtotal	\$100.00
			Subtotal	\$100.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
64 ROCK, FRANCES L. ADDRESS ON FILE	13350	JOANN Inc.	503(b)(9)	\$100.00	JOANN Inc.	Admin	\$100.00
		JOANN Inc.	Admin	\$100.00	JOANN Inc.	Priority	\$100.00
		JOANN Inc.	Priority	\$100.00	JOANN Inc.	Unsecured	\$100.00
			Subtotal	\$300.00		Subtotal	\$300.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

65 RODRIGUEZ, HEIDIMAR ADDRESS ON FILE	5276	Jo-Ann Stores, LLC	503(b)(9)	\$33.00*	Jo-Ann Stores, LLC	Unsecured	\$33.00
		Jo-Ann Stores, LLC	Admin	Undetermined*			
			Subtotal	\$33.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

66 ROWLAND, MARLENE ADDRESS ON FILE	4467	Jo-Ann Stores, LLC	503(b)(9)	\$241.00	Jo-Ann Stores, LLC	Admin	\$241.00
		Jo-Ann Stores, LLC	Admin	\$241.00	Jo-Ann Stores, LLC	Priority	\$241.00
		Jo-Ann Stores, LLC	Priority	\$241.00	Jo-Ann Stores, LLC	Secured	\$241.00
		Jo-Ann Stores, LLC	Secured	\$241.00	Jo-Ann Stores, LLC	Unsecured	\$241.00
			Subtotal	\$964.00		Subtotal	\$964.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
67 ROXBY, JULIA ADDRESS ON FILE	3563	JOANN Inc.	503(b)(9)	\$75.00	JOANN Inc.	Admin	\$75.00
		JOANN Inc.	Admin	\$75.00	JOANN Inc.	Secured	\$75.00
		JOANN Inc.	Secured	\$75.00	JOANN Inc.	Unsecured	\$75.00
Subtotal				\$225.00			Subtotal \$225.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

68 SAFRAN, KIMBERLY ADDRESS ON FILE	9394	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

69 SAVADOVE, MEREDITH ADDRESS ON FILE	11706	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Priority	\$50.00
		JOANN Inc.	Priority	\$50.00	JOANN Inc.	Unsecured	\$50.00
		Subtotal		\$100.00	Subtotal		\$100.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

70 SCHLINK, THERESA ADDRESS ON FILE	12217	JOANN Inc.	503(b)(9)	\$25.00*	JOANN Inc.	Unsecured	\$25.00
		JOANN Inc.	Priority	Undetermined*			
		JOANN Inc.	Secured	Undetermined*			
		Subtotal		\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
71 SCHMUECKER, DONNA ADDRESS ON FILE	6918	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$25.00* Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$25.00
			Subtotal	\$25.00*			
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							
72 SKALA, MORGAN ADDRESS ON FILE	5422	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							
73 SMITH, ALEXANDRA ADDRESS ON FILE	3381	JOANN Inc. JOANN Inc.	503(b)(9) Admin	\$30.00* Undetermined*	JOANN Inc.	Unsecured	\$30.00
			Subtotal	\$30.00*			
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							
74 STARK, JULIA ADDRESS ON FILE	9454	JOANN Inc. JOANN Inc.	503(b)(9) Priority	\$25.00 \$25.00	JOANN Inc. JOANN Inc.	Priority Unsecured	\$25.00 \$25.00
			Subtotal	\$50.00		Subtotal	\$50.00
Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.							

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
75 STEWART, KAREN ADDRESS ON FILE	6615	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

76 TEMPLE, CHERYL ANN ADDRESS ON FILE	13669	Jo-Ann Stores, LLC	503(b)(9)	\$25.00*	Jo-Ann Stores, LLC	Unsecured	\$25.00
		Jo-Ann Stores, LLC	Admin	Undetermined*			
		Jo-Ann Stores, LLC	Priority	Undetermined*			
			Subtotal	\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

77 THERM O WEB INC KAREN L GRANDT 770 GLENN AVENUE WHEELING, IL 60090	10243	joann.com, LLC	503(b)(9)	\$1,861.92	joann.com, LLC	Unsecured	\$9,521.48
		joann.com, LLC	Unsecured	\$7,659.56			
			Subtotal	\$9,521.48			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

78 THRASH, ROBIN ADDRESS ON FILE	6678	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

79 TUCKER, CYNTHIA ADDRESS ON FILE	6143	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
80 TUOHY, JERIE LYN ADDRESS ON FILE	2307	Jo-Ann Stores, LLC	503(b)(9)	\$100.00	Jo-Ann Stores, LLC	Admin	\$100.00
		Jo-Ann Stores, LLC	Admin	\$100.00	Jo-Ann Stores, LLC	Priority	\$100.00
		Jo-Ann Stores, LLC	Priority	\$100.00	Jo-Ann Stores, LLC	Unsecured	\$100.00
			Subtotal	\$300.00		Subtotal	\$300.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

81 VARIOLA, JEANNE CAPLEA ADDRESS ON FILE	7838	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

82 VINCENT, JANICE LEE ADDRESS ON FILE	8335	JOANN Inc.	503(b)(9)	\$25.00*	JOANN Inc.	Unsecured	\$25.00
		JOANN Inc.	Priority	Undetermined*			
		JOANN Inc.	Unsecured	Undetermined*			
			Subtotal	\$25.00*			

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

83 WALKUP, JODEEN A ADDRESS ON FILE	12830	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Admin	\$50.00
		JOANN Inc.	Admin	\$50.00	JOANN Inc.	Priority	\$50.00
		JOANN Inc.	Priority	\$50.00	JOANN Inc.	Unsecured	\$50.00
			Subtotal	\$150.00		Subtotal	\$150.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

JOANN Inc. Case No. 25-10068

Ninth Omnibus Substantive Claims Objection

Ex. 2 - Reclassified Claims

ASSERTEDMODIFIED

NAME	CLAIM #	DEBTOR	PRIORITY	AMOUNT	DEBTOR	PRIORITY	AMOUNT
			STATUS			STATUS	
84 WILLIAMS, HALEE ANN ADDRESS ON FILE	2716	Jo-Ann Stores, LLC	503(b)(9)	\$75.00	Jo-Ann Stores, LLC	Admin	\$75.00
		Jo-Ann Stores, LLC	Admin	\$75.00	Jo-Ann Stores, LLC	Unsecured	\$75.00
			Subtotal	\$150.00		Subtotal	\$150.00

Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which do not qualify for 503(b)(9) priority.

85	WRIGHT FAMILY ENTERPRISES, LLC 1545 BENTON STREET #A ALAMEDA, CA 94501	1444	Jo-Ann Stores, LLC	503(b)(9)	\$25,781.34	Jo-Ann Stores, LLC	Unsecured	\$25,781.34
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Reason: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for services or other non-goods, which do not qualify for 503(b)(9) priority.

Exhibit 3

Substantive Duplicate Claims

Ninth Omnibus Substantive Claims Objection
Ex. 3 - Substantive Duplicate ClaimsCLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	DESIGNCO PRIVATE LIMITED LAKRI FAZALPUR DELHI ROAD MORADABAD, UTTAR PRADESH, 244001	04/26/25	25-10072 Jo-Ann Stores, LLC	15035	\$187,961.14	DESIGNCO PRIVATE LIMITED LAKRI FAZALPUR, DELHI ROAD MORADABAD, UP, 244001	04/29/25	25-10072 Jo-Ann Stores, LLC	16201	\$187,961.14

Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.

2	HONGKONG SIMPLE ELEMENT GLOBAL LIMID 3-4F, NO1BUILDINGHI-TEC HSQUARE JIANGNAN ROAD NINGBO, CN, 31504	05/14/25	25-10068 JOANN Inc.	16745	\$4,198,415.64*	HONGKONG SIMPLE ELEMENT GLOBAL LIMID 3-4F, NO1BUILDINGHI-TEC HSQUARE, JIANGNANROAD NINGBO, CN, 31504	05/20/25	25-10068 JOANN Inc.	17581	\$4,198,415.64
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Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.

Ninth Omnibus Substantive Claims Objection
Ex. 3 - Substantive Duplicate ClaimsCLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
3	NATRAJ HOME FURNISHINGS PVT LTD DEEPAK WADHWANI 318, PHASE-IV, SECTOR 57 HSIIDC INDUSTRIAL ESTATE KUNDLI, HARYANA, NY 131028	02/08/25	25-10072 Jo-Ann Stores, LLC	278	\$573,190.12	NATRAJ HOME FURNISHINGS PVT LTD 318, PHASE-IV, SECTOR 57, HSIIDC INDUSTRIAL ESTATE KUNDLI, HARYANA, 131028	03/19/25	25-10072 Jo-Ann Stores, LLC	13633	\$573,190.12

Transferred to: ARGO
PARTNERS AS
TRANSFeree OF
NATRAJ HOME
FURNISHINGS PVT
LTD
ATTN: MATTHEW
BINSTOCK
12 WEST 37TH
STREET
STE 900
NEW YORK, NY 10018

Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.

4	PIEK, ANTHONY KENNETH ADDRESS ON FILE	04/03/25	25-10072 Jo-Ann Stores, LLC	10351	\$1,460.82	PIEK, ANTHONY KENNETH ADDRESS ON FILE	04/03/25	25-10072 Jo-Ann Stores, LLC	10957	\$4,092.84
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Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.

5	SAVADOVE, MEREDITH ADDRESS ON FILE	04/01/25	25-10068 JOANN Inc.	11718	\$40.18	SAVADOVE, MEREDITH ADDRESS ON FILE	04/01/25	25-10068 JOANN Inc.	11706	\$100.00
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Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.

Ninth Omnibus Substantive Claims Objection
Ex. 3 - Substantive Duplicate ClaimsCLAIMS TO BE DISALLOWEDREMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
6	SFT INC. A-G216 201 SONGPA-DAERO SONGPA-GU SEOUL, 05854	04/04/25	25-10072 Jo-Ann Stores, LLC	10779	\$2,008,120.06	THE FELDMAN CO. INC. AND AFFILIATES 126 SPRUCE STREET CEDARHURST, NY 11516	04/03/25	25-10072 Jo-Ann Stores, LLC	10368	\$4,182,486.05
Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.										
7	SOLARTEX CORPORATION 7F., NO. 477 SEC.2, TIDING BLVD., NEIHU DISTRICT TAIPEI CITY, 11493	06/03/25	25-10072 Jo-Ann Stores, LLC	18213	\$243,430.96	SOLARTEX CORPORATION 7F., NO. 477 SEC.2 TIDING BLVD. NEIHU DISTRICT TAIPEI, 11493	06/03/25	25-10072 Jo-Ann Stores, LLC	18253	\$243,430.96
Reason: Liabilities asserted on Claim to be disallowed are duplicative of liabilities asserted on remaining Claim.										

TOTAL**\$7,212,618.92*****TOTAL****\$9,389,676.75**

Exhibit 4

Cross-Debtor Duplicate Claims

Ninth Omnibus Substantive Claims Objection
Ex. 4 - Cross-Debtor Duplicate ClaimsCLAIMS TO BE DISALLOWEDSURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1	WOO JIN CORP SUYEON KIM 2 FL, 13-17, PYEONGNI-RO 35GIL, SEO-GU DAEGU, 41845	05/02/25	25-10077 joann.com, LLC	15924	\$721,261.34	WOO JIN CORP SUYEON KIM 2 FL, 13-17, PYEONGNI-RO 35GIL, SEO-GU DAEGU, 41845	05/02/25	25-10068 JOANN Inc.	15909	\$721,261.34

Reason: Claim #15924 & #15909 are identical, except for the Debtors against which they are asserted.

TOTAL**\$721,261.34****TOTAL****\$721,261.34**